

**Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO. 2

Service Tax Appeal No. 10535 of 2015

(Arising out of OIO-RJT-EXCUS-000-COM-62-14-15 Dated-07/01/2015 passed by Commissioner of Service Tax-RAJKOT)

Kamlesh M Kataria

.....Appellant

Managing Director Of M/S Jyoti Power Corporation Pvt Ltd.
Matrujyoti, Opp Agro Petrol Pump, Near Ramji Mandir, Gondal,
RAJKOT, GUJARAT

VERSUS

C.C.E. & S.T.-Rajkot

.....Respondent

Central Excise Bhavan, Race Course Ring Road...Income Tax Office,
Rajkot, Gujarat-360001

APPEARANCE:

None appeared for the Appellant
Ms. Sunita Menon, Superintendent (AR) for the Respondent

CORAM: HON'BLE MEMBER (TECHNICAL), MR. C.L. MAHAR

Final Order No. 12388 /2024

DATE OF HEARING:14.10.2024
DATE OF DECISION:14.10.2024

C.L. MAHAR

Matter has come up earlier also on 08.12.2023, 06.03.2024, 12.04.2024 and 21.08.2024 but despite repeated efforts, no one has appeared for hearing. Nobody has appeared or adjournment request has been made even this time also. Persistent non appearance shows that appellant are not serious in pursuing the matter. Therefore, as per the inherent power vested in this Tribunal as noted in 2009 (244) ELT 497 (Bom.) CHEMIPOL Vs. UNION OF INDIA, the present appeal has become liable to be dismissed for non-prosecution. Appeal is accordingly dismissed. However, liberty is being granted to the party to seek restoration of appeal by adequately explaining the reason thereof.

2. Appeal is dismissed.

(Dictated & Pronounced in the open court)

**(C.L. MAHAR)
MEMBER (TECHNICAL)**